

Form 3548 – Disabled Access Credit for Eligible Small Businesses

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3548bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
0020	Business Address		AN	35		
0022	Private Mail Box Number		AN	9	Not used	
0030	City, State, ZIP		AN	30		
0040	Eligible Access Expenditures	1	N	12		
0060	Smaller Of Line 1 Or Line 2	3	N	12		
0070	Current Year Credit	4	N	12		
0080	Pass-Through Credit(s)	5	N	12		
0090	Current Year Credit	6	N	12		
0094	Credit Carryover From Prior Year	7	N	12		
0097	Add Lines 6 And 7	8	N	12		
0100	Credit Claimed – Current Year	9	N	12		
0110	Credit Carryover Available – Future Years	10	N	12		
	Record Terminus Character			1	Value “#”	